

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1246

H.P. 903

House of Representatives, February 25, 1997

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### An Act Regarding Sales Tax Trade-in Credits and Farm Machinery.

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Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SPEAR of Nobleboro.  
Cosponsored by Senator NUTTING of Androscoggin and  
Representatives: KNEELAND of Easton, POULIN of Oakland, Senator: KIEFFER of  
Aroostook.

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**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1752, sub-§14-B,** as enacted by PL 1987, c. 128, §1, is amended to read:

**14-B. Special mobile equipment.** "Special mobile equipment" means any self-propelled vehicle not designed or used primarily for the transportation of persons or property ~~which that~~ may be only incidentally operated or moved only incidentally over the highways, including, but not limited to, road construction or maintenance machinery, farm tractors, lumber harvesting vehicles or loaders, ditch-digging apparatus, stone crushers, air compressors, power shovels, cranes, graders, rollers, well drillers and wood sawing equipment.

**Sec. 2. 36 MRSA §1764,** as amended by PL 1995, c. 281, §17, is further amended to read:

**§1764. Tax against certain casual sales**

The tax imposed by chapters 211 to 225 must be levied upon all casual sales involving the sale of camper trailers, motor vehicles, special mobile equipment except farm tractors and lumber harvesting vehicles or loaders, livestock trailers, watercraft or aircraft except those sold for resale at retail sale or to a corporation, partnership, limited liability company or limited liability partnership when the seller is the owner of a majority of the common stock of the corporation or of the ownership interests in the partnership, limited liability company or limited liability partnership.

**Sec. 3. 36 MRSA §1765, sub-§2,** as repealed and replaced by PL 1987, c. 402, Pt. A, §180, is repealed.

**Sec. 4. 36 MRSA §1765, sub-§5,** as amended by PL 1987, c. 467, §§1 and 2, is repealed.

**SUMMARY**

This bill includes farm tractors and lumber harvesting vehicles or loaders in the definition of "special mobile equipment," and provides that any item of special mobile equipment is allowed a sales tax trade-in credit on any other item of special mobile equipment. However, the bill also excludes farm tractors and lumber harvesting vehicles or loaders from the casual sale provision of the law.